

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(15)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedules 'B' and 'D' appended to the said Act, as follows, namely:—

I. In the Schedule 'B' appended to the said Act,—

(i) after entry at serial number (1), the following entry shall be inserted, namely:—

"(1A) Agate".;

(ii) after entry at serial number (5), the following entry shall be inserted, namely:—

"(5A) All processed fruit, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)".;

(iii) against serial number (8), for the words "Aluminium utensils and enamelled utensils", the words "All utensils including pressure cookers/ /pans except utensils made of precious metal" shall be substituted;

(iv) after entry at serial number (9), the following entry shall be inserted, namely:—

"(9A) Animal shoenails".;

(v) against serial number (11), for the words "Articles made of rolled gold and imitation gold", the words "Articles made of rolled gold, imitation gold and imitation jewellery" shall be substituted;

(vi) after entry at serial number (16), the following entries shall be inserted, namely:—

"(16A) Bed sheet, pillow covers and other made-ups.

(16B) Beehive".;

(vii) against serial number (19), for the expression "Bicycles, tricycles, cycle rickshaws and parts", the expression "Bicycles, tricycles, cycle rickshaw and parts, tyres and tubes thereof" shall be substituted;

(viii) against serial number (20), for the word "Bitumen", the words "Bitumen/coal tar" shall be substituted;

(ix) after entry at serial number (20), the following entries shall be inserted, namely:—

"(20A) Biscuits, toast and cake manufactured and sold within the State.

(20B) Bio-mass briquettes.

(20C) Buckets made of iron and steel, aluminium, plastic or other materials (except of precious metals)".;

(x) after entry at serial number (23), the following entries shall be inserted, namely:—

"(23A) Candles.

(23B) Cart driven by animals";

(xi) against serial number (24), for the words "Cashew kernel", the words "Cashew kernels and raw cashew seeds" shall be substituted;

(xii) against serial number (25), for the word "Castings", the words "Castings of all metals" shall be substituted;

(xiii) against serial number (27), for the words "Centrifugal, monobloc and submersible pumps and parts thereof", the words "Centrifugal and mono-bloc submersible pump sets and parts thereof" shall be substituted;

(xiv) after entry at serial number (27), the following entry shall be inserted, namely:—

"(27A) Chalk stick";

(xv) against serial number (28), for the expression "Chemical fertilizers, pesticides, weedicides and insecticides", the expression "Chemical fertilizers, Bio-fertilizers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides and pesticides" shall be substituted;

(xvi) against serial number (29), for the word "Clay", the words "Clay including fine china clay and ball clay" shall be substituted;

(xvii) after entry at serial number (31), the following entries shall be inserted, namely:—

"(31A) Combs.

(31B) Computer stationery.

(31C) Cottage cheese (Paneer)".;

(xviii) after entry at serial number (33), the following entry shall be inserted, namely:—

"(33A) Cups and glasses of paper, plastics and thermocol".;

(xix) against serial number (35), for the expression "Drugs and medicines", the expression "Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade" shall be substituted;

(xx) against serial number (37), for the expression "Edible oils, oil cake and de-oiled cake",

the words "Edible oils and oil cake" shall be substituted;

(xxi)) after entry at serial number (41), the following entry shall be inserted, namely:—

"(41A) Feeding bottles and nipples".;

(xxii) against serial number (43), for the expression "Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker", the expression "Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker and fly ash" shall be substituted;

(xxiii) against serial number (45), the expression "Gur, jaggery and edible variety of rub gur" shall be omitted;

(xxiv) after entry at serial number (46), the following entry shall be inserted, namely:—

"(46A) Handicrafts".;

(xxv) after entry at serial number (47), the following entries shall be inserted, namely:—

"(47A) Hing(Asafoetida).

(47B) Honey".;

(xxvi) against serial number (48), for the words "Hose pipes", the words "Hose pipes and fittings thereof" shall be substituted;

(xxvii) against serial number (51), for the expression "Incense sticks commonly known as agarbatti, dhupkathi or dhupbati", the expression "Incense sticks commonly known as agarbatti, dhupkathi, dhupbathi, dhoop, sambrani or lobhana and camphor" shall be substituted;

(xxviii) after entry at serial number (53), the following entry shall be inserted, namely:—

"(53A) Insulators".;

(xxix) against serial number (54), for the expression "IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof", the expression "IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cell phones and parts/components thereof, DVD and CD" shall be substituted;

(xxx) after entry at serial number (55), the following entries shall be inserted, namely:—

- "(55A) Kattha.
- (55B) Kerosene lamp/lantern, petromax, glass chimney".;

(xxxi) after entry at serial number (56), the following entries shall be inserted, namely:—

- "(56A) Khoya/Khoa.
- (56B) Kirpan.
- (56C) Kites".;

(xxxii) after serial number (57), the following entry shall be inserted, namely:—

- "(57A) Kutto atta".;

(xxxiii) against serial number (60), for the expression "Linear alkyl benzenes", the expression "Linear alkyl benzenes, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate" shall be substituted;

(xxxiv) after entry at serial number (61), the following entries shall be inserted, namely:—

- "(61A) Medical equipment/devices and implants.
- (61B) Misry, patasha as a part of prasad".;

(xxxv) against serial number (63), for the expression "Napa slabs (Rough flooring stones)", the expression "Napa slabs (Rough flooring stones) and shahabad stones" shall be substituted;

(xxxvi) after entry at serial number (64), the following entries shall be inserted, namely:—

- "(64A) Non-mechanised boats used by fisherman for fishing.
- (64B) Nuts, bolts, screws and fasteners".;

(xxxvii) against serial number (67), for the expression "Paper and newsprint", the expression "Paper, newsprint and paper board" shall be substituted;

(xxxviii) against serial number (70), for the expression "Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes", the expression "Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fittings thereof" shall be substituted;

(xxxix) against serial number (71), for the expression "Plastic footwear", the expression

"Plastic footwear, Hawaii chappals and straps thereof" shall be substituted;

(xl) against serial number (72), for the expression "Plastic granules", the expression "Plastic granules, plastic powder and master batches" shall be substituted;

(xli) after entry at serial number (72), the following entries shall be inserted, namely:—

- "(72A) Porridge.
- (72B) Prasadam by religious institutions".;

(xlii) against serial number (75), the words "Processed and branded salt" shall be omitted;

(xliii) after entry at serial number (75), the following entries shall be inserted, namely:—

- "(75A) Processed meat, poultry and fish.
- (75B) Puffed rice, commonly known as muri, chira, murki etc".;

(xliv) against serial number (77), for the words "Rail coaches, engines and wagons", the words "Railway coaches, engines, wagons, and parts thereof" shall be substituted;

(xlv) after entry at serial number (77), the following entry shall be inserted, namely:—

- "(77A) Rakhi".;

(xlvi) after entry at serial number (78), the following entries shall be inserted, namely:—

- "(78A) Refractory monolithic.
- (78B) Religious pictures not for use as calendar".;

(xlvii) after entry at serial number (79), the following entries shall be inserted, namely:—

- "(79A) Rice bran.
- (79B) River sand and grit".;

(xlviii) after entry at serial number (81), the following entry shall be inserted, namely:—

- "(81A) Sacred thread commonly known as yagnapobit".;

(xlix) against serial number (83), for the words "Sewing machines", the expression "Sewing machine, its parts and accessories" shall be substituted;

(I) against serial number (85), for the words "Silk fabrics", the words "Silk fabrics excluding handloom silks unless covered by Additional Excise Duty" shall be substituted;

(li) after entry at serial number (85), the following entries shall be inserted, namely:—

"(85A) Singhada.

(85B) Sirali, bageshi, barroo, date leaves, baskets made of bamboo".;

(lii) against serial number (86), for the words "Skimmed milk powder", the words "Skimmed milk powder and UHT milk" shall be substituted;

(liii) after entry at serial number (87), the following entry shall be inserted, namely:—

"(87A) Spectacles, parts and components thereof, contact lens and lens cleaner".;

(liv) against serial number (91), the words "Suji and besan" shall be omitted;

(lv) after entry at serial number (91), the following entry shall be inserted, namely:—

"(91A) Sweetmeat (including peddas) and farsan".;

(lvi) against serial number (92), for the word "Tamarind", the words "Tamarind, tamarind seeds and powder" shall be substituted;

(lvii) after entry at serial number (92), the following entries shall be inserted, namely:—

"(92A) Takhti.

(92B) Tapioca.

(92C) Tea.

(92D) Toys excluding electronic toys.

(92E) Tools".;

(lviii) after entry at serial number (95), the following entry shall be inserted, namely:—

"(95A) Unbranded and branded brooms".;

(lix) after entry at serial number (97), the following entries shall be inserted, namely:—

"(97A) Wet dates.

(97B) Wooden crates".;

(lx) against serial number (98), for the expression "Writing instruments", the expression "Writing

instruments, geometry boxes, colour boxes, crayons and pencil sharpeners" shall be substituted;

(lxi) after entry at serial number (98), the following entry shall be inserted, namely:—

"(99) Writing ink".;

II. In the Schedule 'D' appended to the said Act,—

(i) after entry at serial number (2), the following entries shall be inserted, namely:—

"(2A) All bangles (except those made of precious metals).

(2B) Animal feed to include supplement and husk of pulses (concentrates and additives), wheat bran and de-oiled cake".;

(ii) against serial number (7), for the words "Books, periodicals and journals", the expression "Books, periodicals and journals including maps, charts and globes" shall be substituted;

(iii) against serial number (18), for the word "Firewood", the words "Firewood except casurina and eucalyptus timber" shall be substituted;

(iv) against serial number (19), for the words "Fishnet and fishnet fabrics", the expression "Fishnet, fishnet fabrics including fishnet twine and ropes, fish seeds, prawn/shrimp seeds, fishing requisites other than fishing boats (mechanised and non-mechanised)" shall be substituted;

(v) against serial number (20), for the words "Flour atta and maida", the expression "Flour, atta, maida, suji and besan" shall be substituted;

(vi) after entry at serial number (24), the following entry shall be inserted, namely:—

"(24A) Goods taken under customs bond for re-export after manufacturing or otherwise".;

(vii) against serial number (25), the words "Glass bangles" shall be omitted;

(viii) after entry at serial number (25), the following entry shall be inserted, namely:—

"(25A) Gur and jaggery".;

(ix) against serial number (27), for the words "Husk and bran of cereals", the expression "Husk, bran of cereals and groundnut husk" shall be substituted;

(x) after entry at serial number (29), the following entry, shall be inserted, namely:—

"(29A) Items covered by PDS (except kerosene)".;

(xi) after entry at serial number (30), the following entry shall be inserted, namely:—

"(30A) 'Khadi' garments/goods and made-ups.

Explanation: For the purpose of this entry 'Khadi' means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarns";

(xii) after entry at serial number (36), the following entry shall be inserted, namely:—

"(36A) Papad".;

(xiii) after entry at serial number (40), the following entry shall be inserted, namely:—

"(40A) Salt (branded or otherwise)".;

(xiv) against serial number (41), for the words "Seeds of grass, vegetables and flowers", the words "Seeds of all types other than oil seeds" shall be substituted;

(xv) against serial number (48), the words "Unprocessed and unbranded salt" shall be omitted;

This notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. & Exp).

Porvorim, 1st August, 2005.